
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 N SENATE AVENUE N1058(B)
INDIANAPOLIS IN 46204
PHONE (317) 232-3777
FAX (317) 974-1629

TO: Clay County Auditor

FROM: Department of Local Government Finance

RE: 2023 Certified Budget Order

DATE: Tuesday, December 27, 2022

Enclosed is the certified 2023 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in County Auditor's office.

The following events occurred that led to the issuance of this order:

- County Assessor delivered the ratio study to the DLGF on 02/28/22 (Due 03/01/22).
- Ratio study was approved by the DLGF on 04/01/22.
- County Auditor certified net assessed values to the DLGF on 07/28/22 (Due 08/01/22).
- DLGF certified the Budget Order on 12/27/2022 (Due 12/31/22).

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the County Auditor shall give notice of the rate of tax per one hundred dollars (\$100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

ORDER

IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2022 PAYABLE 2023 FOR
CLAY COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2023. The County Auditor is directed to prepare the tax duplicate in accordance with this order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this order, except as provided for in IC 6-1.1-18-5.

The County Auditor is directed to make this Order a part of the permanent record to be used in the preparation of the tax duplicate.

Dated this December 27, 2022

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Wesley R. Bennett, Commissioner

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**2023 TAX RATES
(Per Taxing District)**

**Year : 2023
County: 11 Clay**

		<i>FOR COMPARISON ONLY</i>	
<u>Taxing District</u>		<u>2023 District Rate</u>	<u>2022 District Rate</u>
001	Brazil Township	1.6069	1.8129
002	Brazil City	3.0376	3.3388
003	Cass Township	1.4429	1.6109
004	Dick Johnson Twp	1.3684	1.5355
005	Harrison Twp	1.3427	1.5033
006	Clay City	2.6738	2.9429
007	JACKSON TOWNSHIP	1.3185	1.4785
008	Brazil-Jackson	2.9730	3.2711
009	Lewis	1.7669	1.9037
010	Perry	1.3281	1.4871
011	Posey	1.4366	1.6071
012	Brazil-Posey	2.9978	3.2982
013	Staunton	1.8971	2.1186
014	Sugar Ridge	1.3229	1.4895
015	Centerpoint	1.6174	1.7777
016	Van Buren Twp	1.5280	1.6995
017	Carbon Corp.	1.9110	2.1025
018	Knightsville	1.8269	2.0562
019	Harmony	2.0419	2.2432
020	Washington	1.3161	1.4740

NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 0000 CLAY COUNTY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$11,361,215	\$1,061,509,346	\$3,740,759	\$0.3524
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0124	2015 REASSESSMENT	\$410,398	\$1,061,509,346	\$446,895	\$0.0421
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0702	HIGHWAY	\$4,649,120	\$1,061,509,346	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$550,000	\$1,061,509,346	\$0	\$0.0000
Budget approved for displayed amount.					
0790	CUMULATIVE BRIDGE	\$438,355	\$1,061,509,346	\$231,409	\$0.0218
Department of Local Government Finance approval not required.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
0801	HEALTH	\$252,133	\$1,061,509,346	\$58,383	\$0.0055
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2102	AVIATION/AIRPORT	\$77,750	\$1,061,509,346	\$39,276	\$0.0037
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$400,209	\$1,061,509,346	\$335,437	\$0.0316
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
Unit Total:		\$18,139,180		\$4,852,159	\$0.4571

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 0001 BRAZIL TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$116,422	\$206,858,452	\$29,994	\$0.0145
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$131,475	\$206,858,452	\$108,187	\$0.0523
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$25,000	\$35,565,819	\$21,802	\$0.0613
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$272,897		\$159,983	\$0.1281

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 0002 CASS TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$4,925	\$14,238,795	\$3,773	\$0.0265
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$0	\$14,238,795	\$997	\$0.0070
Rate reduced due to increased assessed valuation.					
Unit Total:		\$4,925		\$4,770	\$0.0335

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order**

**County: 11 Clay
Unit: 0003 DICK JOHNSON TOWNSHIP**

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$5,000	\$62,776,431	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$24,025	\$62,776,431	\$9,416	\$0.0150
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$5,000	\$62,776,431	\$0	\$0.0000
Budget approved for displayed amount.					
1111	FIRE	\$44,000	\$62,776,431	\$42,437	\$0.0676
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$78,025		\$51,853	\$0.0826

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 0004 HARRISON TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$35,400	\$112,620,893	\$10,474	\$0.0093
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$8,000	\$112,620,893	\$0	\$0.0000
Budget approved for displayed amount.					
1111	FIRE	\$15,000	\$96,460,788	\$16,205	\$0.0168
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$20,000	\$96,460,788	\$10,804	\$0.0112
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$110,000	\$112,620,893	\$22,074	\$0.0196
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$188,400		\$59,557	\$0.0569

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 0005 JACKSON TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$1,400	\$133,720,839	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$32,000	\$133,720,839	\$2,942	\$0.0022
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$3,000	\$133,720,839	\$0	\$0.0000
Budget approved for displayed amount.					
1111	FIRE	\$32,000	\$113,013,969	\$34,469	\$0.0305
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$68,400		\$37,411	\$0.0327

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 0006 LEWIS TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$4,000	\$68,174,730	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$22,850	\$68,174,730	\$12,817	\$0.0188
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$4,000	\$68,174,730	\$0	\$0.0000
Budget approved for displayed amount.					
----- Unit Total:		\$30,850		\$12,817	\$0.0188 -----

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order**

**County: 11 Clay
Unit: 0007 PERRY TOWNSHIP**

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$22,307	\$77,135,415	\$13,884	\$0.0180
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$2,840	\$77,135,415	\$4,937	\$0.0064
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$20,000	\$77,135,415	\$13,807	\$0.0179
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$45,147		\$32,628	\$0.0423

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 0008 POSEY TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$3,151	\$154,707,068	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$52,134	\$154,707,068	\$41,771	\$0.0270
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$8,800	\$154,707,068	\$0	\$0.0000
Budget approved for displayed amount.					
----- Unit Total:		\$64,085		\$41,771	\$0.0270 -----

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 0009 SUGAR RIDGE TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$2,500	\$54,971,850	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$24,530	\$54,971,850	\$9,345	\$0.0170
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$4,000	\$54,971,850	\$0	\$0.0000
Budget approved for displayed amount.					
1111	FIRE	\$17,000	\$48,327,808	\$9,714	\$0.0201
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$48,030		\$19,059	\$0.0371

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order**

**County: 11 Clay
Unit: 0010 VAN BUREN TOWNSHIP**

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$20,000	\$127,549,350	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$78,500	\$127,549,350	\$22,321	\$0.0175
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$50,900	\$127,549,350	\$19,898	\$0.0156
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$149,400		\$42,219	\$0.0331

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 0011 WASHINGTON TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$48,755,523	\$0	\$0.0000
0101	GENERAL	\$9,000	\$48,755,523	\$3,998	\$0.0082
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$2,000	\$48,755,523	\$244	\$0.0005
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$10,000	\$48,755,523	\$10,336	\$0.0212
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1312	RECREATION	\$2,500	\$48,755,523	\$195	\$0.0004
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$23,500		\$14,773	\$0.0303

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 0410 BRAZIL CIVIL CITY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$3,630,324	\$194,616,567	\$1,658,912	\$0.8524
Budget approved for displayed amount.					
Rate reduced per unit request.					
0180	DEBT SERVICE	\$28,619	\$194,616,567	\$21,797	\$0.0112
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0181	DEBT PAYMENT	\$26,740	\$194,616,567	\$29,387	\$0.0151
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0183	BOND #3	\$725,500	\$194,616,567	\$569,059	\$0.2924
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0341	FIRE PENSION	\$210,325	\$194,616,567	\$0	\$0.0000
Budget approved for displayed amount.					
0342	POLICE PENSION	\$97,500	\$194,616,567	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$62,300	\$194,616,567	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$606,100	\$194,616,567	\$174,182	\$0.0895
Budget approved for displayed amount.					
Rate reduced per unit request.					
1303	PARK	\$344,278	\$194,616,567	\$318,393	\$0.1636
Budget approved for displayed amount.					
Rate reduced per unit request.					

2120	CEMETERY	\$46,250	\$194,616,567	\$38,729	\$0.0199
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Budget approved for displayed amount.

Rate reduced per unit request.

2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$19,000	\$194,616,567	\$0	\$0.0000
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Budget approved for displayed amount.

2391	CUMULATIVE CAPITAL DEVELOPMENT	\$81,098	\$194,616,567	\$93,221	\$0.0479
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Budget approved for displayed amount.

Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.

6401	SANITATION	\$539,050	\$194,616,567	\$0	\$0.0000
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Budget approved for displayed amount.

Unit Total:		\$6,417,084		\$2,903,680	\$1.4920
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 0553 CARBON CIVIL TOWN

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$37,400	\$3,453,249	\$13,226	\$0.3830
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$4,000	\$3,453,249	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$37,600	\$3,453,249	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$2,000	\$3,453,249	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$2,000	\$3,453,249	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$83,000		\$13,226	\$0.3830

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 0554 CENTER POINT CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$3,000	\$6,644,042	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$50,700	\$6,644,042	\$18,637	\$0.2805
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$5,000	\$6,644,042	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$34,000	\$6,644,042	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$2,500	\$6,644,042	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$475	\$6,644,042	\$2,266	\$0.0341
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate Approved.					
Unit Total:		\$95,675		\$20,903	\$0.3146

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 0555 CLAY CITY CIVIL TOWN

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$532,350	\$16,160,105	\$219,632	\$1.3591
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$17,500	\$16,160,105	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$60,500	\$16,160,105	\$0	\$0.0000
Budget approved for displayed amount.					
----- Unit Total:		\$610,350		\$219,632	\$1.3591 -----

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 0556 KNIGHTSVILLE CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$15,316,322	\$0	\$0.0000
0101	GENERAL	\$74,980	\$15,316,322	\$41,431	\$0.2705
The total appropriations were restricted to the prior year total because of improper advertising.					
The total property tax levies were restricted to the prior year total because of improper adoption..					
0706	LOCAL ROAD & STREET	\$7,358	\$15,316,322	\$0	\$0.0000
Unit failed to provide verification of 06/30 cash and appropriation balances.					
0708	MOTOR VEHICLE HIGHWAY	\$35,194	\$15,316,322	\$0	\$0.0000
Unit failed to provide verification of 06/30 cash and appropriation balances.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$1,562	\$15,316,322	\$0	\$0.0000
Unit failed to provide verification of 06/30 cash and appropriation balances.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$6,697	\$15,316,322	\$4,350	\$0.0284
Unit failed to provide verification of 06/30 cash and appropriation balances.					
The total property tax levies were restricted to the prior year total due to the Notice to Taxpayers not being submitted in Gateway.					
Unit Total:		\$125,791		\$45,781	\$0.2989

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 0557 STAUNTON CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$70,410	\$7,857,054	\$36,182	\$0.4605
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$5,000	\$7,857,054	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$38,425	\$7,857,054	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$3,000	\$7,857,054	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$116,835		\$36,182	\$0.4605

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 0558 HARMONY CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$3,500	\$12,542,113	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$145,600	\$12,542,113	\$59,036	\$0.4707
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$10,000	\$12,542,113	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$36,500	\$12,542,113	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$1,500	\$12,542,113	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$38,000	\$12,542,113	\$5,418	\$0.0432
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$235,100		\$64,454	\$0.5139

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 1125 CLAY COMMUNITY SCHOOL CORPORATION

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$2,115,194	\$993,334,616	\$0	\$0.0000
Budget approved for displayed amount.					
0180	DEBT SERVICE	\$3,401,680	\$993,334,616	\$2,439,630	\$0.2456
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
3101	EDUCATION	\$29,886,800	\$993,334,616	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$16,510,000	\$993,334,616	\$5,792,134	\$0.5831
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$51,913,674		\$8,231,764	\$0.8287

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay

Unit: 2960 M.S.D. SHAKAMAK SCHOOL CORPORATION

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0180	DEBT SERVICE	\$609,476	\$68,174,730	\$241,066	\$0.3536
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0186	SCHOOL PENSION DEBT	\$175,037	\$68,174,730	\$67,970	\$0.0997
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$4,906,554	\$68,174,730	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$1,763,835	\$68,174,730	\$477,359	\$0.7002
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate adjusted for school pension levy.					
Unit Total:		\$7,454,902		\$786,395	\$1.1535

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 0026 BRAZIL PUBLIC LIBRARY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$57,000	\$230,182,386	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$666,730	\$230,182,386	\$339,519	\$0.1475
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0180	DEBT SERVICE	\$127,186	\$230,182,386	\$104,733	\$0.0455
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$850,916		\$444,252	\$0.1930

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order**

County: 11 Clay

Unit: 0331 LEWIS TOWNSHIP FIRE PROTECTION DISTRICT

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8603	SPECIAL FIRE GENERAL	\$181,500	\$68,174,730	\$93,740	\$0.1375

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$181,500		\$93,740	\$0.1375
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order**

County: 11 Clay

Unit: 0333 CLAY-OWEN SOLID WASTE MANAGEMENT DIST

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210	SPECIAL SOLID WASTE MANAGEMENT	\$1	\$1,061,509,346	\$0	\$0.0000

Budget approved for displayed amount.

Unit Total:		\$1		\$0	\$0.0000
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay
Unit: 0338 VAN BUREN FIRE DISTRICT

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8603	SPECIAL FIRE GENERAL	\$390,000	\$142,017,162	\$256,199	\$0.1804
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
8691	SPECIAL CUM FIRE	\$55,000	\$142,017,162	\$40,759	\$0.0287
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
Unit Total:		\$445,000		\$296,958	\$0.2091

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order**

County: 11 Clay

Unit: 0342 POSEY TOWNSHIP FIRE PROTECTION DISTRICT

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8603	SPECIAL FIRE GENERAL	\$350,000	\$156,529,392	\$193,783	\$0.1238

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:	\$350,000	\$193,783	\$0.1238
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 11 Clay

Unit: 1186 POLAND FIRE TERRITORY (JACKSON TOWNSHIP)

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$14,238,795	\$0	\$0.0000
8604	SPECIAL FIRE PROTECTION TERRITORY GENERAL	\$0	\$14,238,795	\$13,356	\$0.0938
Rate reduced due to increased assessed valuation.					
8692	SPECIAL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE	\$0	\$14,238,795	\$4,243	\$0.0298
Rate Approved.					
Unit Total:		\$0		\$17,599	\$0.1236

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.